

Rural Rate Relief Scheme

Guidance Notes

(Please read these notes before making an application)

Schedule 1 of the Local Government and Rating Act 1997, the Non-Domestic Rating (Public Houses and Petrol Filling Stations) (England) Order 2001 and the Rating (Former Agricultural Premises and Rural Shops) Act 2001 allow local authorities to grant relief from National Non-Domestic Rates for certain rural post offices, general stores, food stores, public houses and petrol filling stations.

If you wish to apply for this relief please complete an application form and email it to revenues@allerdale.gov.uk or post it to Allerdale Borough Council, Allerdale House, Workington, CA14 3YJ (tel: 0303 123 1702).



There are two types of relief available;

1. **100% Rural Rate Relief** is available to a business of a type shown above which satisfies all of the following conditions;
 - i) It must be situated in a rural settlement with a population less than 3000. A list of all the settlements which have been designated for this purpose is on our website www.allerdale.gov.uk
 - ii) In the case of a general store, post office, public house* or petrol filling station it must be the only such property in that settlement.
 - iii) The rateable value must not exceed £8,500 for general stores, food stores and post offices, or £12,500 for public houses and petrol filling stations.
 - iv) In the case of a general store, the business must be concerned wholly or mainly with the sale of food and general household goods.
 - v) In the case of a food store the premises don't qualify if the store sells mainly confectionery, or if it sells mainly hot food for catering (e.g. fish and chips). All such qualifying food stores in a settlement are eligible to apply, as long as the rateable value is no more than £8,500.
- * A public house is defined in the above order as "premises for which a justices on-licence (within the meaning of the Licensing Act 1964, other than a part IV licence within the meaning of that Act) is in force."

Any general store, food store, post office, public house or petrol filling station which satisfies the above conditions automatically qualifies for a 50% reduction in their rates bill.

It is envisaged that if a rural settlement contains one general store and a separate post office, both premises would qualify for relief provided they both meet all the qualifying conditions.

2. **Discretionary Relief**

The Council may grant up to 100% discretionary relief to any other rural business. The conditions for this type of relief are as follows:-

- i) It must be situated in a rural settlement with a population less than 3000. A list of all the settlements which have been designated for this purpose is on display at all of the Council's offices.
- ii) The rateable value must not exceed £16,500.
- iii) The business must be used for purposes which are of benefit to the local community.
- iv) It must be reasonable for such relief to be given, having regard to the interests of the Council taxpayers.

All **Discretionary** Relief applications must be accompanied by the last 2 years full audited accounts, and will be determined by the Head of Financial Services, who reserves the right to seek further information to assist in the decision making process.

Each application will be considered on its own merits.

Applications will normally be effective from the start of the financial year in which they are made, and will be reviewed annually. Applications for the previous financial year must be made during the first six months of the current year.